

Amendment 15 to Clause 51: Alcoholic products qualifying for draught relief

Summary

1. This amendment revises the condition that alcoholic products must be produced by a person approved under clause 82 to qualify for draught relief, so that it only applies to producers in the United Kingdom.

Details of the amendment

2. This amendment inserts new wording to subsection (2) of clause 51 to ensure that alcoholic products made outside of an approval under clause 82, in the United Kingdom only, cannot be qualifying draught products.

Background note

3. This amendment corrects a technicality to ensure that alcoholic products produced overseas and imported into the UK are not excluded from draught relief.
4. Draught relief applies to alcoholic products under 8.5% ABV intended to be sold 'on draught'. Overseas producers are not required (or able) to be approved by HMRC to produce alcoholic products under clause 82. This amendment means the condition to be approved by HMRC only applies to UK producer.